



**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**Caption in Compliance with D.N.J. LBR 9004-1(b)**

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**Order Filed on January 17, 2023  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey**

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*Proposed Attorneys for Debtors and Debtors in Possession*

In re:

BLOCKFI INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 22-19361 (MBK)

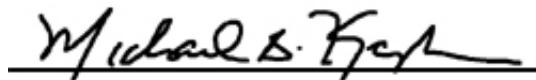
(Jointly Administered)

**Hearing Date and Time: January 17, 2023 at  
10:00 AM (ET)**

**FINAL ORDER GRANTING DEBTORS' MOTION FOR ENTRY OF AN  
ORDER (I) AUTHORIZING DEBTORS TO PAY CERTAIN TAXES AND FEES  
AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND  
PROCESS RELATED CHECKS AND TRANSFERS PURSUANT TO BANKRUPTCY  
CODE §§ 105(a), 363(b), 507(a)(8), AND 541(d)**

The relief set forth on the following pages, numbered two (2) through five (5), is hereby  
**ORDERED.**

**DATED: January 17, 2023**

  
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Honorable Michael B. Kaplan  
United States Bankruptcy Judge

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Debtors: BLOCKFI, INC., *et al.*  
Case No. 22-19361 (MBK)  
Caption of Order: FINAL ORDER GRANTING DEBTORS' MOTION FOR ENTRY OF AN ORDER (I) AUTHORIZING DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS PURSUANT TO BANKRUPTCY CODE §§ 105(a), 363(b), 507(a)(8), AND 541(d)

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Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing Debtors to Pay Certain Taxes and Fees and (II) Authorizing Financial Institutions to Honor and Process Related Checks and Transfers Pursuant to Bankruptcy Code §§ 105(a), 363(b), 507(a)(8), and 541(d)* (the "Motion")<sup>1</sup>; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 157, and the Standing Order 12-1 (Simandle, C.J.), *Standing Order of Reference to the Bankruptcy Court Under Title 11*, dated September 18, 2012); and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and the Court having held hearings (the "Hearings") to consider the relief requested in the Motion on an interim and final basis; and the Court having entered an Interim Order granting the relief request in the Motion on an interim basis; and all objections, if any, to the Motion having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon the *Declaration of Mark Renzi in Support of the Debtors' Chapter 11 Petitions and First Day Motions*, the record of the

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

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Hearings, and all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is **GRANTED** on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees (including corresponding penalties and Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees or penalties arising as a result of the Audits or Assessments; *provided*, notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

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3. The Banks are authorized, at the Debtors' request, to receive, process, honor and pay, to the extent of cleared and sufficient funds on deposit, any and all checks issued or to be issued, credit card payments, or electronic fund transfers requested or to be requested by the Debtors relating to this Final Order. The Banks shall not be liable to any party on account of: (a) following the Debtors' representations, instructions, or presentations as to any order of the Court (without any duty of further inquiry); (b) honoring any prepetition checks, drafts, or wires in a good faith belief or upon a representation by the Debtors that the Court has authorized such prepetition check, draft, or wire; or (c) an innocent mistake made despite implementation of reasonable handling procedures. The Banks may rely on the representations of the Debtors regarding checks that were drawn, credit card payments made, or instructions issued by the Debtors before the Petition Date, and the payments should be honored postpetition pursuant to an order of this Court.

4. The Debtors are authorized, but not directed, to issue new postpetition checks or effect new postpetition credit card payments or electronic funds transfers in replacement of any checks, credit card payments, or transfer requests on account of the prepetition Taxes and Fees dishonored or rejected as a result of the commencement of the Debtors' Chapter 11 Cases.

5. Nothing contained in this Final Order or any action taken by the Debtors in implementing this Final Order shall be deemed (a) an admission as to the validity, amount, classification, or priority of any claim or lien against the Debtors, (b) a waiver of the Debtors' or

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any party in interest's rights to dispute the validity, amount, classification, or priority of any claim or lien Taxing Authority under applicable nonbankruptcy law, (c) a waiver of any claims or causes of action which may exist against any Taxing Authority, or (d) an assumption, adoption or rejection of any contract or lease between the Debtors and any third party under Bankruptcy Code section 365.

6. Notwithstanding anything to the contrary in the Motion, this Order, or any findings announced at the hearing, nothing in the Motion, this Order, or announced at the hearing constitutes a finding under the federal securities laws as to whether crypto tokens or transactions involving crypto tokens are securities, and the right of the United States Securities and Exchange Commission to challenge transactions involving crypto tokens on any basis are expressly reserved.

7. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.

8. The Debtors are authorized to take all actions necessary to effect the relief granted pursuant to this Final Order in accordance with the Motion.

9. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Final Order shall be effective and enforceable immediately upon entry hereof.

10. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

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Case No. 22-19361 (MBK)

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11. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

**EXHIBIT 1**  
**TAXING AUTHORITIES LIST**

TAXING AUTHORITY	ADDRESS
ALABAMA DEPARTMENT OF LABOR FITZGERALD WASHINGTON, COMMISSIONER	649 MONROE STREET MONTGOMERY AL 36131 334-242-8990
ALABAMA DEPARTMENT OF REVENUE GORDON PERSONS BLDNG	50 NORTH RIPLEY STREET MONTGOMERY AL 36104 334-242-1170
ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT HEIDI DRYGAS, COMMISSIONER	P.O. BOX 11149 JUNEAU AK 99811-1149 907-465-2700
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ARIZONA DEPARTMENT OF REVENUE 1600 W MONROE ST.	PHOENIX AZ 85007-2650 602-255-2060
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ARKANSAS DEPARTMENT OF LABOR LEON JONES, JR, DIRECTOR OF LABOR	10421 WEST MARKHAM LITTLE ROCK AR 72205 501-682-4541
CALIFORNIA STATE BOARD OF EQUALIZATION 15350 SHERMAN WAY 250 VAN NUYS	VAN NUYS CA 91406 818-904-2335
COLORADO DEPARTMENT OF LABOR AND EMPLOYMENT ELLEN GOLOMBEK, EXECUTIVE DIRECTOR	633 17TH ST., SUITE 201 DENVER CO 80202-3660 303-318-8441
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COMMONWEALTH OF PUERTO RICO ATTN: BANKRUPTCY DEPARTMENT	APARTADO 9020192 SAN JUAN PR 00902-0192 787-721-2900
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ENVIRONMENTAL PROTECTION AGENCY REGION 1 (CT, MA, ME, NH, RI, VT)	5 POST OFFICE SQUARE SUITE 100 BOSTON MA 02109-3912 617-918-1111
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ENVIRONMENTAL PROTECTION AGENCY REGION 3 (DC, DE, MD, PA, VA, WV)	1650 ARCH STREET PHILADELPHIA PA 19103-2029 215-814-5000
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ENVIRONMENTAL PROTECTION AGENCY REGION 5 (IL, IN, MI, MN, OH, WI)	77 WEST JACKSON BOULEVARD CHICAGO IL 60604-3507 312-353-2000
ENVIRONMENTAL PROTECTION AGENCY REGION 6 (AR, LA, NM, OK, TX)	1445 ROSS AVENUE SUITE 1200 DALLAS TX 75202-2733 214-665-2200
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SOUTH CAROLINA DEPARTMENT OF REVENUE PO BOX 12265	COLUMBIA SC 29211
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SOUTH DAKOTA DEPARTMENT OF REVENUE 445 E CAPITOL AVENUE	PIERRE SD 57501 605-773-3311
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STATE OF ALASKA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 110300 JUNEAU AK 99811-0300 907-465-2133
STATE OF ARIZONA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	2005 N CENTRAL AVE PHOENIX AZ 85004-2926 602-542-5025
STATE OF ARKANSAS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	323 CENTER ST. SUITE 200 LITTLE ROCK AR 72201-2610 501-682-2007
STATE OF CALIFORNIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 944255 SACRAMENTO CA 94244-2550 916-445-9555
STATE OF COLORADO ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	RALPH L. CARR COLORADO JUDICIAL CENTER 1300 BROADWAY, 10TH FLOOR DENVER CO 80203 720-508-6000
STATE OF CONNECTICUT ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	165 CAPITOL AVENUE HARTFORD CT 06106 860-808-5318
STATE OF DELAWARE ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	CARVEL STATE OFFICE BLDG. 820 N. FRENCH ST. WILMINGTON DE 19801 302-577-8338
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STATE OF GEORGIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	40 CAPITAL SQUARE, SW ATLANTA GA 30334-1300 404-656-3300
STATE OF HAWAII ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	425 QUEEN ST. HONOLULU HI 96813 808-586-1500
STATE OF IDAHO ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	700 W. JEFFERSON STREET P.O. BOX 83720 BOISE ID 83720-1000 208-334-2400
STATE OF ILLINOIS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	100 WEST RANDOLPH STREET CHICAGO IL 60601 312-814-3000
STATE OF INDIANA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	INDIANA GOVERNMENT CENTER SOUTH 302 W. WASHINGTON ST., 5TH FLOOR INDIANAPOLIS IN 46204 317-232-6201
STATE OF IOWA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1305 E. WALNUT STREET DES MOINES IA 50319 515-281-5164
STATE OF KANSAS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	120 SW 10TH AVE., 2ND FLOOR TOPEKA KS 66612-1597 785-296-2215
STATE OF KENTUCKY ATTORNEY GENERAL ATTN:	700 CAPITOL AVENUE, SUITE 118 FRANKFORT KY

TAXING AUTHORITY	ADDRESS
BANKRUPTCY DEPARTMENT	40601 502-696-5300
STATE OF LOUISIANA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 94095 BATON ROUGE LA 70804-4095 225-326-6000
STATE OF MAINE ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	6 STATE HOUSE STATION AUGUSTA ME 04333-0000 207-626-8800
STATE OF MARYLAND ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	200 ST. PAUL PLACE BALTIMORE MD 21202-2202 410-576-6300
STATE OF MASSACHUSETTS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	ONE ASHBURTON PLACE BOSTON MA 02108-1698 617-727-2200
STATE OF MICHIGAN ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	G. MENNEN WILLIAMS BUILDING, 7TH FLOOR 525 W. OTTAWA ST. P.O. BOX 30212 LANSING MI 48909-0212 517-373-1110
STATE OF MINNESOTA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1400 BREMER TOWER 445 MINNESOTA STREET ST. PAUL MN 55101-2131 651-296-3353
STATE OF MISSISSIPPI ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	WALTER SILLERS BUILDING 550 HIGH STREET, SUITE 1200 P.O. BOX 220 JACKSON MS 39201 601-359-3680
STATE OF MISSOURI ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	SUPREME COURT BUILDING 207 W. HIGH ST. JEFFERSON CITY MO 65102 573-751-3321
STATE OF MONTANA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	215 N SANDERS, THIRD FLOOR PO BOX 201401 HELENA MT 59620-1401 406-444-2026
STATE OF NEBRASKA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	2115 STATE CAPITOL 2ND FL, RM 2115 LINCOLN NE 68509-8920 402-471-2683
STATE OF NEVADA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	100 NORTH CARSON STREET CARSON CITY NV 89701 775-684-1100
STATE OF NEW HAMPSHIRE ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	33 CAPITOL ST. CONCORD NH 03301-0000 603-271-3658
STATE OF NEW JERSEY ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	RJ HUGHES JUSTICE COMPLEX 25 MARKET STREET P.O. BOX 080 TRENTON NJ 08625-0080 609-292-4925
STATE OF NEW MEXICO ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. DRAWER 1508 SANTA FE NM 87504-1508 505-827-6000
STATE OF NEW YORK ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	THE CAPITOL ALBANY NY 12224-0341 518-776-2000
STATE OF NORTH CAROLINA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	9001 MAIL SERVICE CENTER RALEIGH NC 27699-9001 919-716-6400
STATE OF NORTH DAKOTA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	STATE CAPITOL 600 E BOULEVARD AVE DEPT 125 BISMARCK ND 58505-0040 701-328-2210
STATE OF OHIO ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	30 E. BROAD ST., 14TH FLOOR COLUMBUS OH 43215 800-282-0515
STATE OF OKLAHOMA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	313 NE 21ST STREET OKLAHOMA CITY OK 73105 405-521-3921
STATE OF OREGON ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1162 COURT STREET NE SALEM OR 97301 503-378-4400
STATE OF PENNSYLVANIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	STRAWBERRY SQUARE 16TH FLOOR HARRISBURG PA 17120 717-787-3391
STATE OF RHODE ISLAND ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	150 SOUTH MAIN STREET PROVIDENCE RI 02903-0000 401-274-4400
STATE OF SOUTH CAROLINA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 11549 COLUMBIA SC 29211-1549 803-734-3970
STATE OF SOUTH DAKOTA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1302 EAST HIGHWAY 14 SUITE 1 PIERRE SD 57501-8501 605-773-3215
STATE OF TENNESSEE ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 20207 NASHVILLE TN 37202-0207 615-741-3491
STATE OF TEXAS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	CAPITOL STATION PO BOX 12548 AUSTIN TX 78711-2548 512-475-4868
STATE OF UTAH ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	PO BOX 142320 SALT LAKE CITY UT 84114-2320 801-538-9600
STATE OF VERMONT ATTORNEY GENERAL ATTN:	109 STATE ST. MONTPELIER VT 05609-1001 802828-

TAXING AUTHORITY	ADDRESS
BANKRUPTCY DEPARTMENT	3171
STATE OF VIRGINIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	900 EAST MAIN STREET RICHMOND VA 23219 804-786-2071
STATE OF WASHINGTON ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1125 WASHINGTON ST. SE P.O. BOX 40100 OLYMPIA WA 98504-0100 360-753-6200
STATE OF WEST VIRGINIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	STATE CAPITOL BLDG 1 ROOM E 26 CHARLESTON WV 25305 304-558-2021
STATE OF WISCONSIN ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	WISCONSIN DEPARTMENT OF JUSTICE STATE CAPITOL, ROOM 114 EAST P. O. BOX 7857 MADISON WI 53707-7857 608-266-1221
STATE OF WYOMING ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	123 CAPITOL BUILDING 200 W. 24TH STREET CHEYENNE WY 82002 307-777-7841
TENNESSEE DEPART. OF LABOR & WORKFORCE DEVELOPMENT BURNS PHILLIPS, COMMISSIONER	220 FRENCH LANDING DRIVE NASHVILLE TN 37243 844-224-5818
TENNESSEE DEPARTMENT OF REVENUE 500 DEADERICK STREET, ANDREW JACKSON BUILDING	NASHVILLE TN 37242 615-253-0600
TEXAS WORKFORCE COMMISSION RONALD G. CONGLETON, COMMISSIONER REPRESENTING LABOR	101 EAST 15TH ST. AUSTIN TX 78778 512-475-2670
TEXAS DEPARTMENT OF REVENUE CAPITOL STATION	P.O. BOX 13528 AUSTIN TX 78711-3528
UNITED STATES OF AMERICA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	US DEPT OF JUSTICE 950 PENNSYLVANIA AVE NW WASHINGTON DC 20530-0001
UTAH LABOR COMMISSION SHERRIE HAYASHI, COMMISSIONER	160 E. 300 S., SUITE 300 SALT LAKE CITY UT 84111 801-530-6800
UTAH DEPARTMENT OF REVENUE 210 NORTH 1950 WEST	SALT LAKE CITY UT 84134
VERMONT DEPARTMENT OF LABOR ROSE LUCENTI, DIRECTOR OF WORKFORCE DEVELOPMENT	5 GREEN MOUNTAIN DRIVE P.O. BOX 488 MONTPELIER VT 05601-0488
VERMONT DEPARTMENT OF TAXES 133 STATE STREET	MONTPELIER VT 05602
VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY C. RAY DAVENPORT, COMMISSIONER	MAIN STREET CENTRE 600 EAST MAIN STREET, SUITE 207 RICHMOND VA 23219 804-371-2327
VIRGINIA DEPARTMENT OF REVENUE VIRGINIA DEPARTMENT OF TAXATION OFFICE OF CUSTOMER SERVICE	P.O. BOX 1115 RICHMOND VA 23218-1115
WASHINGTON DC ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	441 4TH STREET, NW WASHINGTON DC 20001 202-727-3400
WASHINGTON DC OFFICE OF TAX AND REVENUE 1101 4TH ST SW	STE 270 WEST WASHINGTON DC 20024 202-727-4829
WASHINGTON DEPARTMENT OF LABOR AND INDUSTRIES JOEL SACKS, DIRECTOR	P.O. BOX 44000 OLYMPIA WA 98504-4001 360-902-5800
WASHINGTON DEPARTMENT OF REVENUE TAXPAYER ACCOUNT ADMINISTRATION	P.O. BOX 47476 OLYMPIA WA 98504-7476
WEST VIRGINIA DIVISION OF LABOR JOHN R. JUNKINS, ACTING COMMISSIONER	STATE CAPITOL COMPLEX, #749-B BUILDING #6 1900 KANAWHA BLVD. CHARLESTON WV 25305 304-558-7890
WEST VIRGINIA DEPARTMENT OF REVENUE ATTN: LEGAL DIVISION	1001 LEE STREET, EAST CHARLESTON WV 25301 304-558-5330
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT REGGIE NEWSON, SECRETARY	201 E. WASHINGTON AVE., #A400 P.O. BOX 7946 MADISON WI 53707-7946 608-266-3131
WISCONSIN DEPARTMENT OF REVENUE CUSTOMER SERVICE BUREAU	P.O. BOX 8949 MADISON WI 53708-8949 608-266-2486
WYOMING DEPARTMENT OF WORKFORCE SERVICE JOAN K. EVANS, DIRECTOR	1510 EAST PERSHING BLVD. CHEYENNE WY 82002 307-777-8728
WYOMING DEPARTMENT OF REVENUE 122 WEST 25TH STREET	2ND FLOOR WEST CHEYENNE WY 82002-0110 307-777-5275